

MODERATION AND MEDIATION OF MEANINGFUL WORK ON JOB DEMANDS AND JOB RESOURCES ON WORK ENGAGEMENT



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Abstract

This research is important for tax employees in the public sector, who face high work demands in achieving state revenue targets. Their work engagement can be improved through managing job demands, job resources, and meaningful work, in accordance with the Job Demands-Resources (JD-R) model. By integrating these approaches, this study aims to examine the impact of job demands, job resources, and meaningful work on the work engagement of tax employees in the public sector. In addition, this study also explores the mediating and moderating role of meaningful work in the relationship between job demands, job resources, and work engagement. The research method used is a survey method with a quantitative approach. This research was conducted on 125 employees of the Primary Tax Service Office (KPP) in Malang City, East Java, where the research sample was only devoted to employees at the North and South Malang KPP. Data analysis was carried out using the SEM-PLS method. The results showed that job demands significantly and negatively affect work engagement, while job resources and meaningful work significantly and positively affect work engagement. Among these factors, meaningful work has the strongest influence. In addition, meaningful work mediates the relationship between job demands and job resources with work engagement and moderates the relationship between job demands and work engagement. Based on the results of the study, the practical implication is that the tax office can increase employee engagement by balancing job demands, providing supporting resources, and reinforcing the sense of importance of employee contributions to society.

Keywords: Job Demands, Job Resources, Meaningful Work, Work Engagement, Job Demands Resources Model, Public Sector

INTRODUCTION

Tax revenue is one of the main pillars in maintaining the economic stability of a country, including Indonesia. As the main source of development financing, taxes play a central role in supporting various public sectors, ranging from infrastructure to social services (Bade et al., 2024). The Directorate General of Taxes (DGT), as the institution responsible for tax collection, is faced with a huge challenge to achieve the ever-increasing revenue target. The high workload of DGT employees is often attributed to the challenge of achieving these targets, but other factors, such as public perception of taxes and ongoing tax reforms, also have a major influence on the performance and engagement of DGT employees (Taufan & Rachmawati, 2023).

Taxes are also known to be a more stable and predictable revenue compared to other state revenues (OECD, 2020). Indonesia is one of the countries that relies heavily on taxes as the main source of state revenue, as seen from the contribution of taxes which reached 77.38% of total state revenue in 2023. Although the tax revenue target continues to increase every year, the achievement is a big challenge for DGT, especially in the context of budget deficit policy. Increasing this target is important to encourage economic growth and income equality, but if the target is not achieved, it will have a negative impact on the state's ability to carry out its functions (Kusumasari & Soebagiyo, 2024). In addition, the heavy task faced by DGT employees, especially in achieving tax revenue targets, creates a large workload, both physically, psychologically, and cognitively. Physical burden arises from the high volume of work, while psychological burden is often caused by conflicts with the public over tax obligations. On the other hand, employees must also understand dynamic and complex tax regulations, which adds to their cognitive load (Lazăr et al., 2020). If not managed properly, this high workload can reduce individual and agency performance.

The challenges faced by DGT employees are not only related to administrative workload but also the negative public perception of taxes and the reform process implemented (Pertiwi & Wijayanti, 2023). Davidescu et al., (2022) point out that negative perceptions of tax institutions can impact employee morale and reduce their level of engagement at work. Demerouti & Bakker, (2023) revealed that heavy workload and pressure from external perceptions can affect work engagement in various public sectors, including

the taxation sector. This suggests that in addition to job demands, social and emotional factors faced by DGT employees play an important role in shaping their level of work engagement.

On the other hand, the ongoing tax reform in Indonesia adds to the challenges for DGT employees. Efforts to improve the tax system through digitalization, increasing taxpayer compliance, and other policies require quick adaptation from DGT employees (Taufan & Rachmawati, 2023). Moreover, their work often involves very high targets, coupled with intense interactions with taxpayers that often carry the risk of dissatisfaction. Under these circumstances, it is important to understand how DGT employees can maintain high levels of work engagement despite these pressures. Therefore, this study explores the factors that influence DGT employees' work engagement, focusing on the interaction between job demands and the resources available to employees (Kovačić et al., 2021). Using the Job Demands-Resources (JDR) model, this study will analyze how high job demands, such as large work volumes and tight targets, interact with available resources, such as social support, training, and welfare policies (Demerouti & Bakker, 2023). The JDR model is effective in understanding work engagement in various sectors, and this research will adapt the model for the DGT context (Pane et al., 2024).

The existing empirical gap in the literature on DGT employees' work engagement, particularly in the Indonesian context, shows that most of the research related to work engagement has been conducted in the education and health sectors (Demerouti & Bakker, 2023). Therefore, this study will fill the gap by focusing on DGT employees and how the external and internal factors they face affect their level of work engagement. In addition, by linking the JDR theory with the dynamics of taxation in Indonesia, this study seeks to provide new insights into ways to improve the performance of DGT employees through better policies. Based on the results of (Demerouti & Bakker, 2023), this study will test whether factors such as high workload, organizational support, and welfare policies can mitigate the negative impact of high job demands on DGT employees' work engagement. In this case, more effective training, increased resources, and employee welfare policies are expected to be the key to reducing burnout and increasing employee productivity. On the other hand, based on previous research, it was found that job demands negatively affect organizational commitment (Abdelmoteleb, 2019), while job resources positively affect work engagement

and organizational commitment. Zhang & Li, (2020) also showed that job resources are positively related to work engagement and negatively related to turnover intentions, while job demands are positively related to turnover intentions. However, there is still a research gap that connects these three variables in a more comprehensive context, especially in mediating the relationship between job demands and turnover intentions through work engagement.

This research also has important practical implications for DGT policy. The findings from this study are expected to assist policymakers in designing better strategies to support employees in dealing with high job demands. For example, tailored training programs, more comprehensive employee welfare policies, and improved social support systems in the workplace can be concrete steps that can be taken to improve the work engagement of DGT employees. Thus, this research focuses not only on theoretical aspects but also on practical solutions that can be applied in the context of DGT to improve employee performance and well-being.

REVIEW OF LITERATURE

Work Engagement

Work engagement is a concept that describes an individual's attachment to their job role in the organization (Saks et al., 2022). When in a state of engagement, employees will channel their physical, cognitive, emotional, and mental energy into work. Engaged employees tend to give more effort because they feel connected to their work, and have energy and a positive affective relationship with the job (Clack, 2021). For employees, work is considered a challenge in which three psychological conditions affect employee engagement, namely meaning, security, and resource availability. Based on this description, Demerouti & Bakker, (2023) define work engagement as a state of mind related to work where the state of mind is positive, satisfying and has characteristics or indicators of 1) Vigor, 2) Dedication, and 3) Absorption

Meaningful Work

Meaningful work is a work experience that is perceived to have great significance and positive meaning for an individual (Stephan et al., 2020). Individuals who perceive their

work as meaningful tend to feel connected to the work, have high motivation, and are more engaged in the tasks they carry out (Mahmoud et al., 2021). Therefore, the concept of meaningful work is very relevant for employees of the Directorate General of Taxes (DGT). Employees perceive meaningful work through the motivations of agency (mastering skills and contributing) and communion (being connected and having a positive impact), in addition, employees feel their work is meaningful through Individuation (self-development) and Contribution (contribution to the country), as well as Self-connection (alignment with personal values) (Lysova et al., 2019). This, in turn, increases employee engagement and motivation, as work is perceived to have meaning for self and society. On the other hand, the assessment concept of Meaningful work based on the concept of understanding above can be taken from Steger et al. (2012) who developed The Work and Meaning Inventory (WAMI). WAMI is a psychological scale used to measure the level of meaningfulness felt by an individual towards their work (Kang & Li, 2024). There are three dimensions measured by WAMI, namely 1) positive meaning in work; 2) meaning making through work, and 3) Greater Good Motivation.

Job Demand

Job demands refer to the physical, social, and organizational elements of a job that necessitate continuous physical and mental effort, leading to physical and mental strain on employees (Jamal et al., 2021). These demands can include high work volume, tight deadlines, task complexity, or interpersonal challenges in the workplace. Although job demands can often increase stress, with the right support, employees can deal with them better (Bakker & Vries, 2021). In the context of DGT employees at KPP Malang North and South, their job demands can include large workloads, responsibility for ensuring timely tax compliance, as well as sometimes difficult interactions with taxpayers. These challenges can be a source of pressure but also have the potential to motivate employees to give their best if supported by adequate job resources, such as training, managerial support, and efficient work tools (Veldhoven et al., 2020). Based on the description of the understanding of job demands, this study uses indicators from four job characteristics that are considered relevant as job demands from the work of employees at KPP Pratama North Malang and South Malang (Lesener et al., 2019), including 1) Work Load which describes the time, speed, and quantity

aspects of a job, 2) Cognitive Demands is being able to do their job by upholding the principles of justice and legal certainty, 3) Emotional Demands is an effort to reduce the biggest threat that is considered the most dangerous for an individual is a threat that can cause a reduction in the resources that the individual has, and 4) Hessles is defined as low-level demands that interfere, cause frustration and distress arising from interactions with the work environment.

Job Resources

In the Job Demands-Resources (JD-R) Model, job resources are all positive aspects of work that can support workers in dealing with job demands, increase motivation, and produce better well-being and performance (Aprilianingsih & Frianto, 2022). Job resources include various factors that provide support to workers, such as social support from coworkers or superiors, performance feedback, autonomy in decision-making, and growth opportunities (Tisu et al., 2022). These job resources not only help reduce the negative impact of job demands but also play a role in motivating workers to increase work engagement and commitment to the organization (Agindaris & Izzati, 2024). Job resources have an important role in moderating the relationship between job demands and burnout. When workers face high demands, such as time pressure or heavy responsibilities, adequate job resources can reduce the risk of burnout (Rihaanah et al., 2024). In addition, job resources can create positive motivational processes, where workers feel more engaged in work and have the energy to face challenges (Veldhoven et al., 2020). This creates a healthier and more productive work environment. So with this understanding, the indicators of Job resources are 1) Autonomy, 2) Social Support, 3) Feedback, 4) Supervisory Coaching, and 5) Opportunity for Development. The five job characteristics show the importance of a balance between freedom at work, social support from coworkers, and constructive feedback to support better employee performance.

Hypotheses

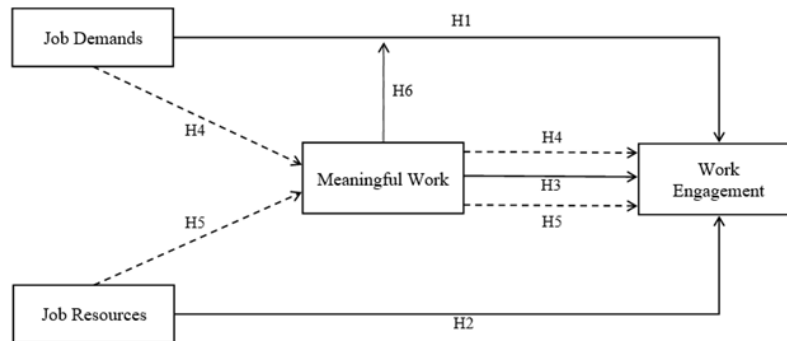


Figure 2
Hypothesis Model

H1: Job demands affect work engagement

H2: Job resources affect work engagement

H3: Meaningful work affects work engagement

H4: The effect of job demands on work engagement through Meaningful work

H5: The effect of job resources on work engagement through Meaningful work

H6: Meaningful work moderates the effect of job demands on work engagement

RESEARCH METHOD

This study uses a quantitative approach with a survey design to analyze the moderating and mediating relationship of meaningful work on job demands and job resources on work engagement (Creswell, 2017). The research population includes State Civil Apparatus (ASN) who work at the North Malang and South Malang Primary Tax Service Offices.

The planned sample size was 117 respondents, but after distributing questionnaires via Google Form, the number of returned questionnaires was 125 respondents. The sampling technique used was purposive sampling. Data were collected through a structured questionnaire with a Likert scale of 1-5, including questions related to job demands, job resources, meaningful work, and work engagement.

Data analysis was conducted using Structural Equation Modeling (SEM) with the Partial Least Squares (PLS) approach (Hair et al., 2017). This method allows researchers to evaluate the relationship between variables in the model, including identifying the

moderating role of meaningful work on the relationship between job demands and work engagement, as well as the mediating role of meaningful work in the relationship between job demands, job resources, and work engagement. This approach is expected to produce significant and relevant findings to improve ASN work engagement in both tax offices.

RESULTS AND DISCUSSION

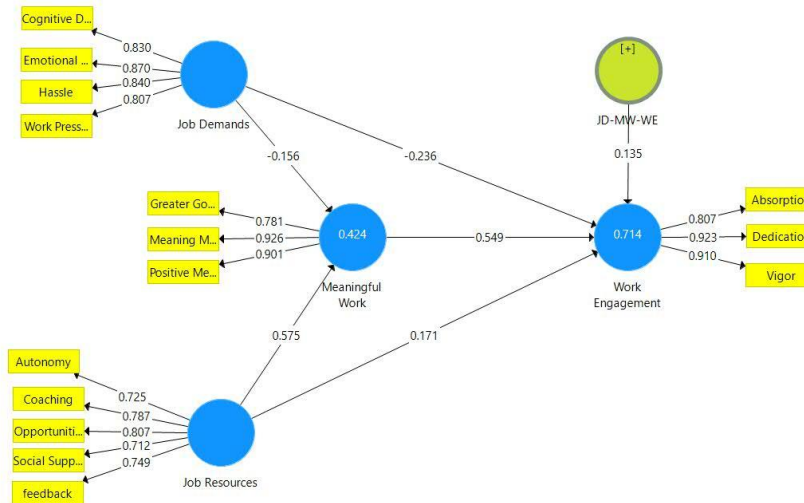


Figure 1
Outer Model

Source: Primary Data Processed (2024)

Validity Test

Convergent Validity

This test aims to determine whether an indicator meets the feasibility or validity in convergent validity if the outer loading value is more than 0.7. The following is the outer loading value of each indicator of this research variable.

Table 1
Outer Loading

	Job Demands	Job Resources	Meaningful Work	Work Engagement	Description
Work Pressure	0,807				Valid
Cognitive Demand	0,830				Valid
Emotional Demand	0,870				Valid
Hassle	0,840				Valid
Autonomy		0,725			Valid
Social Support		0,712			Valid
feedback		0,749			Valid
Coaching		0,787			Valid
Opportunities For Development		0,807			Valid
Positive Meaning			0,901		Valid
Meaning Making			0,926		Valid
Greater Good			0,781		Valid
Vigor				0,910	Valid
Dedication				0,923	Valid
Absorption				0,807	Valid

Source: Primary Data Processed (2024)

The table can be seen that all dimensions of the research variables have an outer loading value of more than 0.7. This shows that convergent validity has been met and all indicators are feasible.

Discriminant Validity

Validity evaluation is carried out to measure the reliability of a questionnaire. In this study, validity was assessed through testing convergent validity and AVE values. The questionnaire is considered valid if the AVE value is more than 0.05 and the outer loading value is more than 0.7.

Table 2
Average Variant Extracted (AVE)

Variable	Average Variance Extracted (AVE)
JD-MW-WE	1,000
Job Demands	0,700
Job Resources	0,573
Meaningful Work	0,760
Work Engagement	0,777

Source: Primary Data Processed (2024)

The table clearly shows that all research variables have reached an AVE value that exceeds the standard threshold of 0.5 ($AVE > 0.5$). With details of Job Demands-Meaningful Work-Work Engagement of 1.000, Job Demands of 0.700, Job Resources of 0.573, Meaningful Work of 0.760, and Work Engagement of 0.777, it can be concluded that each variable of this study can be said to be valid or good in discriminant validity.

Reliability Test

Composite Reliability and Cronbach's Alpha values are utilized to evaluate the reliability of indicators in measuring latent variables. According to Ghazali & Latan, (2017), both Cronbach's Alpha and Composite Reliability should meet or exceed a value of 0.7. The table below presents the Cronbach's Alpha and Composite Reliability values for this study.

Table 3
Composite Reliability and Cronbach's Alpha

	Cronbach's Alpha	Composite Reliability
Job Demands	0,861	0,903
Job Resources	0,816	0,870
Meaningful Work	0,843	0,904
Work Engagement	0,856	0,913

Source: Primary Data Processed (2024)

From the table above, the Composite Reliability and Cronbach's Alpha values exceed 0.7, indicating that all variables are highly reliable.

Inner Model Evaluation

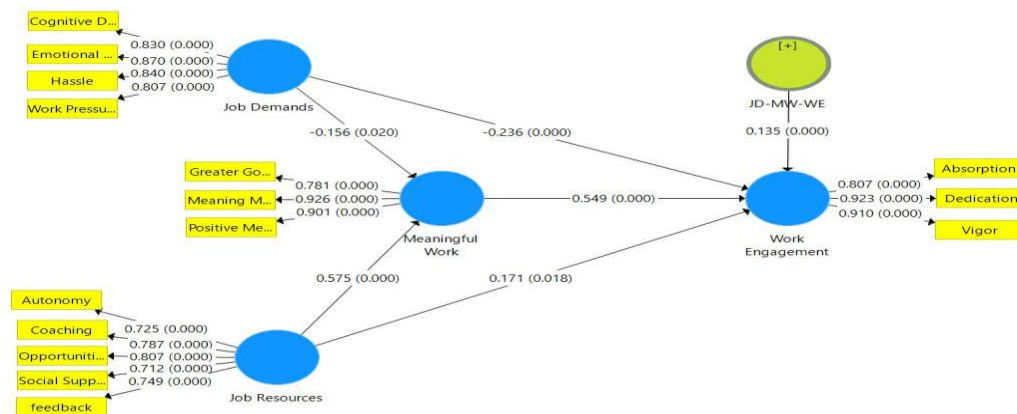


Figure 2
Inter Model

Source: Primary Data Processed (2024)

Evaluation of this model is carried out using the coefficient of determination (R^2), as well as hypothesis testing which includes t-tests, direct effects, and moderation effects.

R-Square Test

The following is the R-Square value in this study:

Table 4
R-Square and Adjusted R-Squared

	R Square	R Square Adjusted
Meaningful Work	0,424	0,414
Work Engagement	0,714	0,704

Source: Primary Data Processed (2024)

Based on the data from Table 4, job demands, job resources, and meaningful work variables can explain the variance of the work engagement variable by 71.4%. While the variance of the work engagement variable is 28.6%, explained by other variables that are not included in this study. The r-square value of 0.714 also shows that the predictive power of the model is moderate. The R Square of 0.714 indicates that 71.4% of the variation in Work Engagement is explained by Job Demands, Job Resources, and Meaningful Work (as mediators and moderators), with moderate predictive power. Practically, the Directorate General of Taxes can improve work engagement by managing job demands, providing resources such as training and rewards, and strengthening the sense of meaning in work. Since 28.6% of the variation was not explained, other factors such as leadership, work-life balance, and organizational culture also need to be considered for more optimal results.

Hypothesis Test

T-Test

The t-test results are declared to have a significant effect if the T-statistic value > 1.96 and vice versa if the T-statistic value < 1.96 , then it does not have a significant effect. The following is the T-statistic value of this study:

Table 5
T-test

Path Coefficients	T Statistic
Job Demands -> Work Engagement	3.715
Job Resources -> Work Engagement	2.371
Meaningful Work -> Work Engagement	8.516

Job Demands -> Meaningful Work -> Work Engagement	2.139
Job Resources -> Meaningful Work -> Work Engagement	6.171
Job Demands x Meaningful Work -> Work Engagement	3.533

Source: Primary Data Processed (2024)

Based on the test results in Table 5, the T-statistic value shows the significance of the influence between variables:

1. The value results show that the Job Demands (X1) variable has a significant influence on the Work Engagement (Y) variable, with a T-Statistic value of 3.715 which is greater than 1.96.
2. The value results show that the Job Resources (X2) variable has a significant influence on the Work Engagement (Y) variable, with a T-Statistic value of 2.371 which is greater than 1.96.
3. The value results show that the Meaningful Work (Z) variable has a significant influence on the Work Engagement (Y) variable, with a T-Statistic value of 8.516 which is greater than 1.96.
4. The value results show that the Job Demands (X1) variable has a significant influence on the Work Engagement (Y) variable through Meaningful Work (Z), with a T-Statistic value of 2.139 which is greater than 1.96.
5. The value results show that the Job Demands (X1) variable has a significant influence on the Work Engagement (Y) variable through Meaningful Work (Z), with a T-Statistic value of 6.171 which is greater than 1.96.
6. The moderation value results show that the moderation variable Meaningful Work (M) is able to moderate or strengthen the effect of Job Demands (X1) on the Work Engagement variable (Y) significantly, with a T-Statistic value of 3.533 which is greater than 1.96.

Direct Effect

Table 6
Direct Effect

Hypothesis	Path Coefficients	Original Sample (O)	P Value	Description
H1	Job Demands -> Work Engagement	-0,236	0.000	Negative Significant

H2	Job Resources -> Work Engagement	0,171	0.018	Positive Significant
H3	Meaningful Work -> Work Engagement	0,549	0.000	Positive Significant
H4	Job Demands -> Meaningful Work -> Work Engagement	-0,086	0.033	Negative Significant
H5	Job Resources -> Meaningful Work -> Work Engagement	0,315	0.000	Positive Significant
H6	Job Demands x Meaningful Work -> Work Engagement	0,135	0.000	Positive Significant

Source: Primary Data Processed (2024)

Based on the test results in Table 6, the original sample values and P-values indicate a direct effect between the following variables:

1. The results of the first hypothesis show that Job Demands have a negative and significant effect on Work Engagement, as seen from the value of -0.236 with a p-value of 0.000.
2. The results of the second hypothesis show that Job Resources have a positive and significant influence on Work Engagement when viewed from a value of 0.171 with a p-value of 0.018.
3. The results of the third hypothesis show that Meaningful Work has a positive and significant effect on Work Engagement when viewed from a value of 0.549 with a p-value of 0.000.
4. The results of the fourth hypothesis show that Job Demands have a negative and significant influence on Work Engagement through Meaningful Work when viewed from a value of -0.086 with a p-value of 0.033.
5. The results of the fourth hypothesis show that Job Resources have a positive and significant influence on Work Engagement through Meaningful Work when viewed from a value of 0.315 with a p-value of 0.000.

6. The results of the sixth hypothesis show that moderation of Meaningful Work has a positive and significant effect on Job Demands on Work Engagement when viewed from a value of 0.135 with a p-value of 0.000.

H1: The Effect of Job Demands on Work Engagement

The test results show that Job Demands (X1) on Work Engagement (Y) has a statistical T value higher than the T table ($3.715 > 1.96$) with an effect of -0.236, a P value of 0.000 or smaller than the 5% alpha standard ($0.000 < 0.05$) which indicates that there is a significant negative effect between Job Demands on Work Engagement or the first hypothesis (H1) is accepted.

The results of the study explain that employees of the Directorate General of Taxes (DGT) at KPP Malang North and South face the risk of decreased work engagement due to high job demands. When the workload is too heavy, this can trigger burnout, which has a negative impact on employees' physical and psychological health. This condition makes it difficult for employees to focus on their work, achieve targets, or feel emotionally attached to their work. In fact, excessive burnout can encourage employees to withdraw from their work, reducing their performance.

The results of this research are in line with research conducted by Patience et al., (2020) which states that nurses who have very high job demands in the form of conditions that do not support them in carrying out their duties will have low work engagement. Research by Han et al., (2021) also states that high job demands will cause chronic stress, and excessive physical and emotional fatigue, thus reducing the work engagement of lecturers. In addition, Ndengu & Leka, (2022) also said that high job demands both physical and psychological from banking employees will affect the state of employees in various ways so it has a negative effect on employee work engagement.

H2: Effect of Job Resources on Work Engagement

The test results show that Job Resources (X2) on Work Engagement (Y) has a statistical T value higher than the T table ($2.371 > 1.96$) with an effect of 0.171, a P value of 0.018 or smaller than the 5% alpha standard ($0.018 < 0.05$) which indicates that there is a significant positive effect between Job Resources on Work Engagement or the second hypothesis (H2) is accepted.

In the JD-R model, job resources play an important role in increasing employee work engagement by meeting psychological needs and supporting job completion (Bakker et al., 2023). A high level of autonomy provides flexibility even though work is regulated by SOPs, so employees can manage their tasks more effectively. Social support, supervisory coaching, and feedback strengthen the connection with colleagues and the organization and provide appreciation and input for performance improvement (Haas, 2020). Meanwhile, opportunity for development ensures employees have the opportunity to develop their competencies and careers, thus increasing their sense of personal accomplishment (Yarberry & Sims, 2021). With supportive job resources, employees more effectively and efficiently complete tasks, view challenges as opportunities and feel valued, which ultimately drives work engagement through a sense of attachment and continuous self-development (Clack, 2021).

Therefore, it can be concluded that an increase in job resources leads to an increase in employee work engagement. The research results are the same as the research of Hossan et al., (2024) which states that job resources have a positive and significant effect on the work engagement of private employees because jobs with high job resources will create a sense of physical, mental, and social connection between employees and their work to create work engagement. Radic et al., (2020) also mentioned in their research that job resources will affect work engagement positively and significantly because of the flexibility for employees to manage work time and location so that employees can work more efficiently and effectively. Flexibility will also create a sense of enthusiasm for employees so that they can be immersed in their work.

H3: The Effect of Meaningful Work on Work Engagement

The test results show that Meaningful Work (Z) on Work Engagement (Y) has a statistical T value higher than the T table ($8.516 > 1.96$) with an effect of 0.549, a P value of 0.000 or smaller than the 5% alpha standard ($0.000 < 0.05$) which indicates that there is a significant positive effect between Meaningful Work on Work Engagement or the third hypothesis (H3) is accepted.

The results of the descriptive analysis show that employees of the Directorate General of Taxes (DGT) at KPP Malang North and South consider their work as important and meaningful, with a high value of meaningful work variables. Despite facing various

challenges, such as difficulties in applying tax laws to people who have different levels of understanding, they still try to carry out their duties as best they can. The awareness of their vital role in supporting state revenue and contributing to community development is a strong source of internal motivation (Wang et al., 2019). This motivation plays a role in increasing employees' work engagement, which encourages them to work with dedication and make positive contributions, to themselves, the country, and society (Shkoler & Kimura, 2020). With a high commitment to their duties, DGT employees at KPP Malang North and South help strengthen the effectiveness of tax policy implementation in the region, improve public services, and build public trust in the tax system in Indonesia.

The research results are the same as Albrecht et al., (2021) which states that meaningful work has a significant and positive effect on work engagement. This influence is stronger when compared to the influence of job resources. The same thing was also revealed by Patience et al., (2020) in their research. The study shows that meaningful work is the strongest predictor of nurses' work engagement in both the private and public sectors. The reason for this is that nurses consider their work meaningful because it provides benefits to others and society, thus strengthening the perception of the meaning of the life of the nurse. The same thing was found in the results of Han et al., (2021) besides having a significant and positive relationship with work engagement, meaningful work is also the variable that has the greatest influence or is the strongest predictor of work engagement. The magnitude of the influence of meaningful work on work engagement can be seen from the original sample value which is greater when compared to job demands and job resources (Borst et al., 2019).

H4: The Effect of Job Demands on Work Engagement through Meaningful Work

The test results show that Job Demands (X1) on Work Engagement (Y) mediated by Meaningful Work (Z) has a statistical T value higher than the T table ($2.139 > 1.96$) with an effect of -0.086 , a P value of 0.033 or smaller than the 5% alpha standard ($0.033 < 0.05$) which indicates that there is a significant negative effect between Job Demands on Work Engagement mediated by Meaningful Work or the fourth hypothesis (H4) is accepted.

Directorate General of Taxes (DGT) employees at KPP Malang North and South view their work as an important and meaningful task, as reflected in the high value of meaningful work variables. Awareness of their strategic role in supporting state revenue through taxes is

a strong internal motivation, even though they face challenges in applying tax laws to people with varying levels of tax understanding (Oats & Tuck, 2019). This motivation encourages high work engagement so that employees can work with dedication and make positive contributions to themselves, institutions, and society (Shkoler & Kimura, 2020). With the hard work of employees, not only individual performance increases but also public trust in tax institutions is increasingly built, strengthening the effectiveness of task implementation at KPP Malang North and South.

It can be concluded that rising job demands lead to a decrease in employee work engagement through the mediating effect of meaningful work. These research findings align with those of Landells & Albrecht, (2019), who assert that there is a significant indirect relationship between organizational demands and work engagement through meaningful work, observed in both public and private sector employees. This suggests that organizational demands negatively influence employees' perceptions of meaningful work, ultimately reducing their work engagement (Lysova et al., 2019).

H5: The Effect of Job Resources on Work Engagement through Meaningful Work

The test results show that Job Resources (X2) on Work Engagement (Y) mediated by Meaningful Work (Z) has a statistical T value higher than the T table ($6.171 > 1.96$) with an effect of 0.315, a P value of 0.000 or smaller than the 5% alpha standard ($0.000 < 0.05$) which indicates that there is a significant positive effect between Job Resources on Work Engagement mediated by Meaningful Work or the fifth hypothesis (H5) is accepted.

Meaningful work can be considered a personal resource that depends on how individuals assess the importance of the job (Lysova et al., 2019). However, this assessment is influenced by environmental conditions, especially the work environment. When the work environment supports and facilitates employees in carrying out tasks that are considered important, this will strengthen meaningful work and increase work engagement (Rasool et al., 2021). At KPP Malang North and South, when employees' job resources are high, such as managerial support and adequate facilities, the level of meaningful work also increases. This then encourages employees to be more engaged in their work, make greater contributions to themselves, the institution, and society, and strengthen the effectiveness of tax policy implementation (Kwarteng et al., 2022).

Therefore, it can be concluded that an increase in job resources leads to higher work engagement when mediated by meaningful work. The research results are the same as Albrecht et al., (2021) who stated that job resources have a significant indirect effect on work engagement. He argues that meaningful work acts as a psychological mechanism that explains the relationship between job resources and work engagement. Han et al., (2021) research also provides results that job resources have a significant indirect relationship with work engagement through meaningful work. This shows that individuals who have abundant job resources and personal resources will find it easier to deal with difficulties at work, thus fostering work engagement.

H6: Moderating Effect of Meaningful Work on the Relationship between Job Demands and Work Engagement

The test results show that Job Demands (X1) on Work Engagement (Y) moderated by Meaningful Work (M) has a statistical T value higher than the T table ($3.533 > 1.96$) with an effect of 0.135, a P value of 0.000 or smaller than the 5% alpha standard ($0.000 < 0.05$) which indicates that there is a significant positive effect between Job Resources on Work Engagement mediated by Meaningful Work or the sixth hypothesis (H6) is accepted.

The results of the descriptive analysis show that employees at KPP Malang North and South consider their work as an important and meaningful task. Despite facing pressure and challenges, a high sense of meaningful work encourages them to keep trying and finding solutions (Oelberger, 2019). This fosters resilience, increases readiness to cope with pressure, and in turn strengthens work engagement. When job demands are balanced with meaningful work, DGT employees in both tax offices tend to be more engaged and committed to carrying out their duties, which has a positive impact on the performance and effectiveness of tax services (Salsabila & Qadri, 2024)

So, it can be concluded that in the presence of moderating variables in the form of meaningful work, job demands have a positive and significant effect on work engagement. The findings of this study are consistent with research by Meng et al., (2022), which highlights that meaningful work serves as a crucial buffering factor that mitigates the impact of job demands on burnout among court staff. These employees perceive their work as valuable to the broader community, and meaningful work acts as a readily accessible personal

resource to help manage job pressures (Moon et al., 2020). Similarly, research by Zhang et al., (2024) demonstrates that meaningful work can moderate the negative effect of hindrance stress on the work engagement of preschool teachers. This is because these teachers view their work as important, which helps to reduce the adverse impact of hindrance stress on their engagement.

CONCLUSION

The results of this study can be concluded that in general, work engagement is influenced by job demands, job resources, and meaningful work. High job demands can reduce employee engagement, while adequate job resources can increase it. However, meaningful work has the most significant influence, where employees who feel their work is meaningful tend to be more engaged and motivated. In KPP Malang North and South, the work engagement of DGT employees can be improved by managing job demands, providing sufficient resources, and strengthening the sense of meaningful work, which in turn will improve their performance in supporting the vital taxation tasks for the country and society.

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